



THE REVOLUTIONARY GOVERNMENT OF ZANZIBAR

THE OFFICE OF TREASURY REGISTRAR

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30TH December, 2025

CB.13/47/17/18

All Accounting Officers (AOs),
Public Institution,
Zanzibar.

TREASURY REGISTRAR CIRCULAR NO. 1/2025-2026

RE: GUIDELINES FOR CLASSIFICATION OF ASSET CLASS, SUB CLASS AND THEIR ECONOMIC USEFUL LIFE FOR ASSET MANAGEMENT

1.0 INTRODUCTION

The Office of the Treasury Registrar and Public Assets Management Act, No. 6 of 2021, Section 57(e) mandates the Treasury Registrar (TR) to ensure that asset classification structures related to public assets are maintained in line with acceptable standards.

The aim of this circular is to enhance effective management of public assets, particularly in the preparation and maintenance of the Public Asset Register whereby all Public Institutions are required to comply.

2.0 PURPOSE OF THE CIRCULAR

The objective of this circular is to provide a standardized framework for the classification of asset classes and sub-classes along with their corresponding economic useful life. This will ensure consistency in asset management across all Public Institutions in accordance with national and international standards and facilitate the accurate and efficient preparation of the Public Asset Register.

3.0 GENERAL GUIDELINES

3.1 The formulation of this circular has been guided by:

- a) The Treasury Registrar and Public Assets Management Act, 2021;
- b) The Public Asset Management Guidelines, 2025;
- c) International Public Sector Accounting Standards (IPSAS);
- d) International Financial Reporting Standards (IFRS); and
- e) International Accounting Standards (IAS)

3.2 Therefore, in this regard, the Public Institutions are required to adhere this circular in safeguarding, managing, controlling and providing universal framework in ensuring accurate information of public asset register in all Public Institutions.

4.0 SCOPE AND APPLICABILITY OF THE CIRCULAR

This Circular shall apply to all Public Institutions as defined in the Office of the Treasury Registrar and Public Assets Management Act, 2021.

5.0 ASSET CLASSIFICATION AND ECONOMIC

USEFUL LIFE

S/ No.	Asset class	Sub class	Useful life (years)
1	LAND	i. Administrative/Office use	Unlimited
		ii. Investment property (rentals/capital appreciation)	
		iii. Agricultural land	
		iv. Forest or Timber Land	
		v. Mineral Land	
		vi. National Park	
		vii. Residential land	
		viii. Commercial	
		ix. Industrial	
		x. Reserved	
		xi. Lease Holding	Over the Lease Term
2	BUILDINGS	i. Dwelling	50
		ii. Building other than dwelling	50
		iii. Other Structures	50
		iv. Land Improvements	50
3	PLANT, MACHINERY AND EQUIPMENT	i. Light engineering and construction equipment	7
		ii. Heavy engineering and construction equipment	15
		iii. Printing and publishing equipment	5
		iv. Water treatment and fuel distribution	7

		v. Medical equipment	5
		vi. Navigational Equipment	7
		vii. Scientific equipment,	7
		viii. Precision Tools,	5
		ix. Weights and Measures (Measurements)	5
		x. Transportation equipment	15
		xi. Security and safety equipment	5
		xii. Automatic Teller Machine (ATM)	10
4	COMMUNICATION & IT EQUIPMENT	i. Computers and Peripherals	4
		ii. Networking Equipment	5
		iii. Telecommunication Equipment	7
		iv. Servers and Storage	5
		v. Other equipment (with purchase value > or = \$ 50,000)	10
5	SHIPS, FERRIES & BOATS	i. Cargo/freight ships	50
		ii. Ships (Ferries)	25
		iii. Specialized ships (e.g. anti-smuggling)	25
		iv. Fiber Boats	4
		v. Boats	25
6	MOTOR VEHICLES & MOTOR CYCLES	i. Light duty (below 5 tons)	10
		ii. Heavy duty (5 tons and above)	15
		iii. Motor Cycle	5
		iv. Specialized vehicles, trailers and attachments	10
7	FURNITURE AND FIXTURES	i. Office Equipment	7
		ii. Furniture	5
		iii. Library Reference Material	5
		iv. Fixtures and fittings	5
8	OIL RIGS	i. Land Oil rigs	30
		ii. Offshore rigs	20
9	BIOLOGICAL ASSET	i. Bearer plants	revalued at fair value
		ii. Clove tree (Syzygium aromaticum)	revalued at fair value
		iii. Coconut plantations	revalued at fair value
		iv. Tea bushes	revalued at fair



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			value
		v. Rubber trees	revalued at fair value
		vi. Livestock animals farm	revalued at fair value
		vii. Livestock animals	revalued at fair value
10	HERITAGE ASSETS	i. Memorials & Statues	50
		ii. Museums	40
		iii. Works of art	100
		iv. Monuments	100
		v. Historical buildings	100
		vi. Heritage Sites	100
		vii. Collections (Rare books, coins, stamps, etc)	100
11	INTANGIBLE ASSETS	i. Trademark	Renewable
		ii. Patents	20
		iii. Copyright	70
		iv. Software	7
		v. Licences and rights	Contractual term
		vi. Customer Lists	3
		vii. Goodwill	Indefinite
		viii. Development Expenditures	3
12	ROADS, BRIDGE & AIRCRAFT	i. Gravel roads	4
		ii. Tarmac Roads- Asphalt	10
		iii. Tarmac Roads – Surface Dressing	7
		iv. Earth Roads (initial cost) and culverts/Drifts	3
		v. Aircraft runways	20
		vi. Concrete road	20
		vii. Road civil structures) Road furniture (traffic signals, gantries, street	10
		viii. Signs, street lights, guard rails, commuter shelters)	5
		ix. Pavements	4
		x. Bridges	4

	xii. Wooden Bridges	10
	xiii. Concrete Bridges	50
	xiv. Steel Bridges	50
	xv. Jetty	10
	xvi. Concrete Jetty	50
	xvii. Fixed-wing Aircraft	25
	xviii. Rotary-wing Aircraft	25
	xix. Gliders	30
	xix. Drones	4
	xx. Aircraft Parts and Tires	10
	xxi. Concrete Culverts	50
	xxii. Steel Culverts	20
	xxiii. Drifts – vented (with steel pipes)	20
	xxiv. Drifts – Concrete (solid)	50
13	INFRASTRUCTURE ASSET	
	i. Transformers, switch gears, sub-station	25
	ii. Lines (HT/LT)	40
	iii. Lines (LV)	30
	iv. Meters and Current limiters	10
	v. Underground lines/cables	40
	vi. Overhead mains	30
	vii. Overhead service lines	30
	viii. Submarine cables	30
	ix. Generators	15
	x. Power stations Generating Plants	25
	xi. Tools and loose plants	10
	xii. Time switches and meter testing devices	10
	xiii. Transmission Lines: copper wires, fiber optic (INTERNET)	25
	xiv. Pump Stations	15
	xv. Reticulation	50
	xvi. Waste water Treatment Plants	30
	vii. Pipelines	50
	viii. Water meters	10
	ix. Reservoirs	50



xx.	Shallow Wells	15
xxi.	Boreholes	50
xii.	Bulk mains	50
xiii.	Ground tanks	50
xiv.	Elevated tanks	50
xv.	Mechanical Plant	15
xvi.	Jetty steel/concrete	50
xvii.	Wooden Jetty	20
xviii.	Port Marks	10
xix.	container yard	40
xxx.	Tugs	25
xxi.	Wharf	50
xxii.	Cargo handling equipment e.g., cranes, forklifts	25

6.0 IMPLEMENTATION OF THE CIRCULAR

All Public Institutions (PI) under the scope of this Circular, are required to comply with this Circular on classification of asset class, sub-class and their economic useful life.

7.0 EFFECTIVE DATE OF THE CIRCULAR

This Circular shall be effective from the date that this circular will be issued.

8.0 CONCLUSION

All Public Institutions are required to **comply with this Circular** and ensure effective management of public assets. Compliance with these guidelines will facilitate the consistent and accurate preparation of Public Asset Registers in alignment with national and international standards.

WAHEED MUHAMMAD IBRAHIM SANYA
TREASURY REGISTRAR

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Private Secretary to the President of Zanzibar
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Chief Secretary and Secretary to the
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President Office and Chairman of
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